Journal of Accounting and Public Policy

Contents for Volume 11

VOLUME 11, NUMBER 1, SPRING 1992

An Empirical Analysis of Theories on Factors Influencing State Government Accounting Disclosure 1
Rita Hartung Cheng

Research Note: Extending Technology: The Estimation and Control of Costs 43
Willis R. Greer, Jr. and O. Douglas Moses

Research Note: Debt Covenant Disclosures and the Impact of SEC Rule 144A 67
Eric Press and Joseph Weintrop

Research Note: Debt Financing, the Darby Effect, and the Inflation-Induced Penalty in Historical Cost Depreciation 83
Jacques A. Schnabel and Rashmi Thakkar

Editorial: Recent Ad Hoc Reviewers 93

Biographies 95

VOLUME 11, NUMBER 2, SUMMER 1992

The Relation Between Perceived Accounting Quality and Economic Characteristics of the Firm 97
Eugene A. Imhoff, Jr.

Stock Price Informativeness of Accounting Numbers: Evidence on Earnings, Book Values, and Their Components 119
John J. Wild

Municipal Selection of a State or External Auditor for Financial Statement Audits 155
Marc A. Rubin

Biographies 179

VOLUME 11, NUMBER 3, FALL 1992

The Case for Mandatory Municipal Disclosure: Do Seasoned Municipal Bond Yields Impound Publicly Available Information? 181
R. Penny Marquette and Earl R. Wilson

Municipal Financial Reporting and the General Obligation Bond Market: New York City, 1961–1975 207
Virginia E. Soybel

The Impact of SEC-Required Disclosure and Insider-Trading Regulations on the Bid/Ask Spreads in the Over-the-Counter Market 233
Robert L. Hagerman and Joanne P. Healy

The Relationship Between Accounting Earnings and Bond Returns 245
Jong-Dae Jin

Biographies 269

VOLUME 11, NUMBER 4, WINTER 1992

An Empirical Investigation of the Market for "Single Audit" Services 271
K. K. Raman and Earl R. Wilson

SEC Communications to the Independent Auditors: An Analysis of Enforcement Actions 297
David R. Campbell and Larry M. Parker

Financial Accounting Standard Setting as an Institutionalized Action Field: Constraints, Opportunities and Dilemmas 331
Timothy J. Fogarty

Data Envelopment Analysis for Monitoring Customer-Supplier Relationships 357
Ilene K. Kleinsorge, Philip B. Schary, and Ray D. Tanner

Biographies 373

Index to Volume 11 375